



United States Department of the Interior

NATIONAL PARK SERVICE
1849 C Street, N.W.
Washington, D.C. 20240



May 6, 2014

Via Certified Mail

Re: **Johnson Warehouse, 120 – 124 Bread St., Philadelphia, Pennsylvania**
Project Number: **26503**

Dear ,

I have reviewed your appeal of the July 19, 2013, decision of the National Park Service's Technical Preservation Services (TPS) denying certification of the historic rehabilitation of the property cited above. This decision was reiterated multiple times, most recently in a letter dated January 15, 2014.

You initiated your appeal under the Department of the Interior regulations (36 C.F.R. part 67) governing certifications for federal income tax incentives for historic preservation as specified in the Internal Revenue Code. I thank you and for meeting with me on March 18, 2014, and for providing a detailed account of the project.

Prior to the appeal meeting, in a letter dated March 14, 2014, outlined remedial measures that you propose in order to assure that the completed work will comply with the Secretary of the Interior's Standards for Rehabilitation (the Standards). After careful review of the complete record for this project, I have determined that this project would meet the Standards if (and only if) you satisfactorily complete the remedial work described in this letter.

TPS found that completed rehabilitation of this "certified historic structure" did not meet the Standards owing to the installation of drywall ceilings extending below the segmentally-arched window heads on the second, third, and fourth floors. Also figuring

in the decision was the addition of insulation behind furred-out exterior walls, which also covered the lower portion of the loading doors. TPS determined that these actions had diminished the historic industrial character of the warehouse, and thus had caused the projects to contravene Standards 2 and 5, for the reasons articulated in its decisions cited above. Standard 2 states: *"The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided."* Standard 5 states: *"Distinctive features, finishes, and construction techniques or examples of craftsmanship that characterize a historic property shall be preserved."*

In reviewing the entire record for this project, I note that the Historic Preservation Certification Application Part 2 – Description of Rehabilitation is vague with regard to the treatment of the "Interior Plan and Features" (Item 9 in the Part 2 application). There is no mention in the application that the exterior walls will be furred out to a uniform plane irrespective of their varying thickness, or that the lower portions of the loading doors will be furred out so that they appear to be windows rather than doors. There is a statement that "portions of the historic brick walls will be exposed," but without any specificity. There is also a statement that "hard drywall ceilings . . . will be installed above the window heads." I acknowledge that TPS accepted the vague description of the interior treatments in approving the Part 2 application. However, given that the application did not describe furring out the exterior walls and covering portions of the loading doors, but did state that the window heads would remain exposed, I concur with TPS' determination that the interior work as completed did not adhere to the description in the Part 2 application. and that the completed work failed to meet the Standards. Further, I disagree with _____ statements, in his March 14, 2014, letter that TPS' failure to predict and preclude the inappropriate interior treatments somehow constituted tacit approval of them.

However, I have determined that the measures described by _____ if completed as proposed, would marginally suffice to rectify the present impediments to certification. The newly installed drywall ceilings will be pulled back from the exterior walls, thereby exposing the historic window heads. Additionally, the drywall and insulation will be removed from the lower portions of the loading doors, leaving their full heights exposed. In each case, the features affected were character-defining features of this "certified historic structure" and their uncovering will reinstate their visual contribution to the structure's historic industrial character.

If you wish to pursue certification by performing the remedial measures described in the March 14, 2014, letter, then please advise me in writing of that fact within 30 days after your receipt of this letter, at the same time providing me with a schedule for the timely completion of the work. You must also submit to me, after you complete the remedial work, an amended Historic Preservation Certification Application Part 3—Request for Certification of Completed Work, including photographs of the completed work. Please also provide the Pennsylvania State Historic Preservation Office with a copy of your amended Part 3 application. Upon approval of the amended Part 3 application, I will

issue the final decision regarding your appeal, designating the property a "certified rehabilitation."

If I do not hear from you within 30 days after your receipt of this letter, then I will assume that you do not wish to pursue certification, and I will issue a brief decision letter affirming TPS's previous decisions denying certification for the project.

Sincerely,

A handwritten signature in black ink, appearing to read "John A. Burns". The signature is fluid and cursive, with a large initial "J" and "B".

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: SHPO-PA
IRS